

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**COUNTIES: Population Between 10000 and 275,000**

#### Local Government Profile

|                                      |                  |                |        |
|--------------------------------------|------------------|----------------|--------|
| <b>Unit Name:</b>                    | De Witt County   |                |        |
| <b>Unit Code:</b>                    | 020/000/00       | <b>County:</b> | Dewitt |
| <b>Fiscal Year End:</b>              | 11/30/2018       |                |        |
| <b>Accounting Method:</b>            | Cash With Assets |                |        |
| <b>Appropriation or Budget:</b>      | \$22,722,592     |                |        |
| <b>Equalized Assessed Valuation:</b> | \$565,399,343    |                |        |
| <b>Population:</b>                   | 16,516           |                |        |
| <b>Employees:</b>                    |                  |                |        |
| <b>Full Time:</b>                    | 150              |                |        |
| <b>Part Time:</b>                    | 15               |                |        |
| <b>Salaries Paid:</b>                | \$4,070,614      |                |        |

| Blended Component Units |
|-------------------------|
|                         |

#### Fiscal Indicators

##### General and Special Funds

|  | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--|----------------|-----------------|----------------|
| Beginning Fund Balance for FY 18:      | \$15,382,203   | \$17,720,593    | \$11,384,074   |
| Per Capita Beginning Fund Balance:     | \$931          | \$435           | \$394          |
| Revenue Collected During FY 18:        | \$11,528,718   | \$23,304,853    | \$13,210,857   |
| Expenditures During FY 18:             | \$11,469,227   | \$22,911,835    | \$13,281,799   |
| Per Capita Revenue:                    | \$698          | \$526           | \$513          |
| Per Capita Expenditures:               | \$694          | \$514           | \$503          |
| Revenues over (under) Expenditures:    | \$59,491       | \$393,018       | \$405,632      |
| Ratio of Fund Balance to Expenditures: | 134.64%        | 87.06%          | 86.92%         |
| Ending Fund Balance for FY 18:         | \$15,441,694   | \$18,299,890    | \$11,498,051   |
| Per Capita Ending Fund Balance:        | \$935          | \$449           | \$396          |

##### Equity

|                         | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-------------------------|----------------|-----------------|----------------|
| Total Reserved Funds:   | \$             | \$              | \$             |
| Total Unreserved Funds: | \$             | \$              | \$             |

##### Net Assets

|                                | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--------------------------------|----------------|-----------------|----------------|
| Total Restricted Net Assets:   | \$11,412,502   | \$13,005,760    | \$8,101,835    |
| Total Unrestricted Net Assets: | \$4,029,192    | -\$72,400       | \$1,260,015    |

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

|                                   | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-----------------------------------|----------------|-----------------|----------------|
| Outstanding Debt for FY 18:       | \$             | \$8,704,770     | \$984,809      |
| Per Capita Debt:                  | \$             | \$110           | \$27           |
| General Obligation Debt over EAV: | 0.00%          | 0.21%           | 0.00%          |

#### Enterprise Funds

|   | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|---|----------------|-----------------|----------------|
| Beginning Retained Earnings for FY 18:            | \$             | \$2,269,489     | \$             |
| Per Capita Beginning Retained Earnings for FY 18: | \$             | \$34            | \$             |
| Revenue Collected During FY 18:                   | \$             | \$1,596,577     | \$             |
| Expenditures During FY 18:                        | \$             | \$1,830,740     | \$             |
| Per Capita Revenue:                               | \$             | \$37            | \$             |
| Per Capita Expenditures:                          | \$             | \$40            | \$             |
| Operating Income (loss):                          | \$             | -\$234,162      | \$             |
| Ratio of Retained Earnings to Expenditures:       | 0.00%          | 139.99%         | 0.00%          |
| Ending Retained Earnings for FY 17:               | \$             | \$2,142,748     | \$             |
| Per Capita Ending Retained Earnings:              | \$             | \$33            | \$             |

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**COUNTIES: Population Between 10000 and 275,000**

#### Local Government Profile

|                                      |                  |                |        |
|--------------------------------------|------------------|----------------|--------|
| <b>Unit Name:</b>                    | Dekalb County    |                |        |
| <b>Unit Code:</b>                    | 019/000/00       | <b>County:</b> | Dekalb |
| <b>Fiscal Year End:</b>              | 12/31/2018       |                |        |
| <b>Accounting Method:</b>            | Modified Accrual |                |        |
| <b>Appropriation or Budget:</b>      | \$101,782,100    |                |        |
| <b>Equalized Assessed Valuation:</b> | \$1,966,416,016  |                |        |
| <b>Population:</b>                   | 104,143          |                |        |
| <b>Employees:</b>                    |                  |                |        |
| <b>Full Time:</b>                    | 380              |                |        |
| <b>Part Time:</b>                    | 221              |                |        |
| <b>Salaries Paid:</b>                | \$28,741,512     |                |        |

#### Blended Component Units

Number Submitted = 1  
Dekalb County Public Building Commission

#### Fiscal Indicators

##### General and Special Funds

|  | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--|----------------|-----------------|----------------|
| Beginning Fund Balance for FY 18:      | \$34,656,888   | \$17,720,593    | \$11,384,074   |
| Per Capita Beginning Fund Balance:     | \$333          | \$435           | \$394          |
| Revenue Collected During FY 18:        | \$45,176,489   | \$23,304,853    | \$13,210,857   |
| Expenditures During FY 18:             | \$44,869,304   | \$22,911,835    | \$13,281,799   |
| Per Capita Revenue:                    | \$434          | \$526           | \$513          |
| Per Capita Expenditures:               | \$431          | \$514           | \$503          |
| Revenues over (under) Expenditures:    | \$307,185      | \$393,018       | \$405,632      |
| Ratio of Fund Balance to Expenditures: | 78.38%         | 87.06%          | 86.92%         |
| Ending Fund Balance for FY 18:         | \$35,166,618   | \$18,299,890    | \$11,498,051   |
| Per Capita Ending Fund Balance:        | \$338          | \$449           | \$396          |

##### Equity

|                         | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-------------------------|----------------|-----------------|----------------|
| Total Reserved Funds:   | \$             | \$              | \$             |
| Total Unreserved Funds: | \$             | \$              | \$             |

##### Net Assets

|                                | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--------------------------------|----------------|-----------------|----------------|
| Total Restricted Net Assets:   | \$31,343,392   | \$13,005,760    | \$8,101,835    |
| Total Unrestricted Net Assets: | \$16,545,765   | -\$72,400       | \$1,260,015    |

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

|                                   | <u>Amounts</u>      | <u>Averages</u>    | <u>Medians</u>   |
|-----------------------------------|---------------------|--------------------|------------------|
| Outstanding Debt for FY 18:       | <b>\$54,418,250</b> | <b>\$8,704,770</b> | <b>\$984,809</b> |
| Per Capita Debt:                  | <b>\$523</b>        | <b>\$110</b>       | <b>\$27</b>      |
| General Obligation Debt over EAV: | <b>0.00%</b>        | <b>0.21%</b>       | <b>0.00%</b>     |

#### Enterprise Funds

|   | <u>Amounts</u>      | <u>Averages</u>    | <u>Medians</u> |
|---|---------------------|--------------------|----------------|
| Beginning Retained Earnings for FY 18:            | <b>\$10,724,355</b> | <b>\$2,269,489</b> | <b>\$</b>      |
| Per Capita Beginning Retained Earnings for FY 18: | <b>\$103</b>        | <b>\$34</b>        | <b>\$</b>      |
| Revenue Collected During FY 18:                   | <b>\$16,083,079</b> | <b>\$1,596,577</b> | <b>\$</b>      |
| Expenditures During FY 18:                        | <b>\$15,653,899</b> | <b>\$1,830,740</b> | <b>\$</b>      |
| Per Capita Revenue:                               | <b>\$154</b>        | <b>\$37</b>        | <b>\$</b>      |
| Per Capita Expenditures:                          | <b>\$150</b>        | <b>\$40</b>        | <b>\$</b>      |
| Operating Income (loss):                          | <b>\$429,180</b>    | <b>-\$234,162</b>  | <b>\$</b>      |
| Ratio of Retained Earnings to Expenditures:       | <b>66.74%</b>       | <b>139.99%</b>     | <b>0.00%</b>   |
| Ending Retained Earnings for FY 17:               | <b>\$10,447,713</b> | <b>\$2,142,748</b> | <b>\$</b>      |
| Per Capita Ending Retained Earnings:              | <b>\$100</b>        | <b>\$33</b>        | <b>\$</b>      |

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**COUNTIES: Population Between 10000 and 275,000**

#### Local Government Profile

|                                      |                  |                |         |
|--------------------------------------|------------------|----------------|---------|
| <b>Unit Name:</b>                    | Douglas County   |                |         |
| <b>Unit Code:</b>                    | 021/000/00       | <b>County:</b> | Douglas |
| <b>Fiscal Year End:</b>              | 12/31/2018       |                |         |
| <b>Accounting Method:</b>            | Cash With Assets |                |         |
| <b>Appropriation or Budget:</b>      | \$10,341,540     |                |         |
| <b>Equalized Assessed Valuation:</b> | \$394,860,496    |                |         |
| <b>Population:</b>                   | 19,830           |                |         |
| <b>Employees:</b>                    |                  |                |         |
| <b>Full Time:</b>                    | 86               |                |         |
| <b>Part Time:</b>                    | 43               |                |         |
| <b>Salaries Paid:</b>                | \$4,059,197      |                |         |

| Blended Component Units |
|-------------------------|
|                         |

#### Fiscal Indicators

##### General and Special Funds

|  | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--|----------------|-----------------|----------------|
| Beginning Fund Balance for FY 18:      | \$11,108,203   | \$17,720,593    | \$11,384,074   |
| Per Capita Beginning Fund Balance:     | \$560          | \$435           | \$394          |
| Revenue Collected During FY 18:        | \$11,242,513   | \$23,304,853    | \$13,210,857   |
| Expenditures During FY 18:             | \$9,969,435    | \$22,911,835    | \$13,281,799   |
| Per Capita Revenue:                    | \$567          | \$526           | \$513          |
| Per Capita Expenditures:               | \$503          | \$514           | \$503          |
| Revenues over (under) Expenditures:    | \$1,273,078    | \$393,018       | \$405,632      |
| Ratio of Fund Balance to Expenditures: | 123.79%        | 87.06%          | 86.92%         |
| Ending Fund Balance for FY 18:         | \$12,341,076   | \$18,299,890    | \$11,498,051   |
| Per Capita Ending Fund Balance:        | \$622          | \$449           | \$396          |

##### Equity

|                         | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-------------------------|----------------|-----------------|----------------|
| Total Reserved Funds:   | \$             | \$              | \$             |
| Total Unreserved Funds: | \$             | \$              | \$             |

##### Net Assets

|                                | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--------------------------------|----------------|-----------------|----------------|
| Total Restricted Net Assets:   | \$11,151,792   | \$13,005,760    | \$8,101,835    |
| Total Unrestricted Net Assets: | \$1,260,015    | -\$72,400       | \$1,260,015    |

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

|                                   | <u>Amounts</u>     | <u>Averages</u>    | <u>Medians</u>   |
|-----------------------------------|--------------------|--------------------|------------------|
| Outstanding Debt for FY 18:       | <b>\$1,996,111</b> | <b>\$8,704,770</b> | <b>\$984,809</b> |
| Per Capita Debt:                  | <b>\$101</b>       | <b>\$110</b>       | <b>\$27</b>      |
| General Obligation Debt over EAV: | <b>0.39%</b>       | <b>0.21%</b>       | <b>0.00%</b>     |

#### Enterprise Funds

|   | <u>Amounts</u> | <u>Averages</u>    | <u>Medians</u> |
|---|----------------|--------------------|----------------|
| Beginning Retained Earnings for FY 18:            | \$             | <b>\$2,269,489</b> | \$             |
| Per Capita Beginning Retained Earnings for FY 18: | \$             | <b>\$34</b>        | \$             |
| Revenue Collected During FY 18:                   | \$             | <b>\$1,596,577</b> | \$             |
| Expenditures During FY 18:                        | \$             | <b>\$1,830,740</b> | \$             |
| Per Capita Revenue:                               | \$             | <b>\$37</b>        | \$             |
| Per Capita Expenditures:                          | \$             | <b>\$40</b>        | \$             |
| Operating Income (loss):                          | \$             | <b>-\$234,162</b>  | \$             |
| Ratio of Retained Earnings to Expenditures:       | <b>0.00%</b>   | <b>139.99%</b>     | <b>0.00%</b>   |
| Ending Retained Earnings for FY 17:               | \$             | <b>\$2,142,748</b> | \$             |
| Per Capita Ending Retained Earnings:              | \$             | <b>\$33</b>        | \$             |

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**COUNTIES: Population Greater Than 275,000**

#### Local Government Profile

|                                      |                       |                |        |
|--------------------------------------|-----------------------|----------------|--------|
| <b>Unit Name:</b>                    | Dupage County         |                |        |
| <b>Unit Code:</b>                    | 022/000/00            | <b>County:</b> | Dupage |
| <b>Fiscal Year End:</b>              | 11/30/2018            |                |        |
| <b>Accounting Method:</b>            | Modified Accrual      |                |        |
| <b>Appropriation or Budget:</b>      | \$645,319,828         |                |        |
| <b>Equalized Assessed Valuation:</b> | \$38,247,977,262      |                |        |
| <b>Population:</b>                   | 931,826               |                |        |
| <b>Employees:</b>                    |                       |                |        |
|                                      | <b>Full Time:</b>     | 2,178          |        |
|                                      | <b>Part Time:</b>     | 152            |        |
|                                      | <b>Salaries Paid:</b> | \$171,339,930  |        |

| Blended Component Units         |
|---------------------------------|
| Number Submitted = 1            |
| DuPage County Health Department |

#### Fiscal Indicators

##### General and Special Funds

|  | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--|----------------|-----------------|----------------|
| Beginning Fund Balance for FY 18:      | \$170,157,309  | \$188,105,812   | \$181,998,760  |
| Per Capita Beginning Fund Balance:     | \$183          | \$335           | \$349          |
| Revenue Collected During FY 18:        | \$336,674,358  | \$253,049,881   | \$251,935,526  |
| Expenditures During FY 18:             | \$340,976,245  | \$236,560,268   | \$228,133,138  |
| Per Capita Revenue:                    | \$361          | \$449           | \$480          |
| Per Capita Expenditures:               | \$366          | \$418           | \$435          |
| Revenues over (under) Expenditures:    | -\$4,301,887   | \$16,489,610    | \$16,678,700   |
| Ratio of Fund Balance to Expenditures: | 51.54%         | 85.83%          | 88.45%         |
| Ending Fund Balance for FY 18:         | \$175,755,167  | \$198,564,195   | \$189,671,561  |
| Per Capita Ending Fund Balance:        | \$189          | \$354           | \$365          |

##### Equity

|                         | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-------------------------|----------------|-----------------|----------------|
| Total Reserved Funds:   | \$             | \$              | \$             |
| Total Unreserved Funds: | \$             | \$              | \$             |

##### Net Assets

|                                | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--------------------------------|----------------|-----------------|----------------|
| Total Restricted Net Assets:   | \$121,522,721  | \$115,373,193   | \$94,311,252   |
| Total Unrestricted Net Assets: | -\$41,758,732  | \$9,933,300     | -\$2,019,855   |

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

|                                   | <u>Amounts</u>       | <u>Averages</u> | <u>Medians</u> |
|-----------------------------------|----------------------|-----------------|----------------|
| Outstanding Debt for FY 18:       | <b>\$350,191,075</b> | \$248,083,467   | \$243,996,197  |
| Per Capita Debt:                  | <b>\$376</b>         | \$410           | \$409          |
| General Obligation Debt over EAV: | <b>0.19%</b>         | 0.67%           | 0.55%          |

#### Enterprise Funds

|   | <u>Amounts</u>      | <u>Averages</u> | <u>Medians</u> |
|---|---------------------|-----------------|----------------|
| Beginning Retained Earnings for FY 18:            | <b>\$91,775,567</b> | \$76,213,257    | \$37,104,343   |
| Per Capita Beginning Retained Earnings for FY 18: | <b>\$98</b>         | \$125           | \$68           |
| Revenue Collected During FY 18:                   | <b>\$30,242,597</b> | \$17,258,009    | \$15,067,243   |
| Expenditures During FY 18:                        | <b>\$26,245,541</b> | \$17,134,895    | \$15,731,729   |
| Per Capita Revenue:                               | <b>\$32</b>         | \$33            | \$41           |
| Per Capita Expenditures:                          | <b>\$28</b>         | \$33            | \$38           |
| Operating Income (loss):                          | <b>\$3,997,056</b>  | \$123,114       | -\$418,829     |
| Ratio of Retained Earnings to Expenditures:       | <b>361.19%</b>      | 420.78%         | 376.30%        |
| Ending Retained Earnings for FY 17:               | <b>\$94,795,171</b> | \$77,372,269    | \$36,656,136   |
| Per Capita Ending Retained Earnings:              | <b>\$102</b>        | \$126           | \$66           |



# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**COUNTIES: Population Between 10000 and 275,000**

#### Local Government Profile

|                                      |                       |                |       |
|--------------------------------------|-----------------------|----------------|-------|
| <b>Unit Name:</b>                    | Edgar County          |                |       |
| <b>Unit Code:</b>                    | 023/000/00            | <b>County:</b> | Edgar |
| <b>Fiscal Year End:</b>              | 11/30/2018            |                |       |
| <b>Accounting Method:</b>            | Modified Accrual      |                |       |
| <b>Appropriation or Budget:</b>      | \$9,605,242           |                |       |
| <b>Equalized Assessed Valuation:</b> | \$342,313,905         |                |       |
| <b>Population:</b>                   | 17,328                |                |       |
| <b>Employees:</b>                    |                       |                |       |
|                                      | <b>Full Time:</b>     | 80             |       |
|                                      | <b>Part Time:</b>     | 69             |       |
|                                      | <b>Salaries Paid:</b> | \$3,586,524    |       |

| Blended Component Units |
|-------------------------|
| Number Submitted = 1    |
| 911                     |

#### Fiscal Indicators

##### General and Special Funds

|  | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--|----------------|-----------------|----------------|
| Beginning Fund Balance for FY 18:      | \$4,780,358    | \$17,720,593    | \$11,384,074   |
| Per Capita Beginning Fund Balance:     | \$276          | \$435           | \$394          |
| Revenue Collected During FY 18:        | \$10,396,535   | \$23,304,853    | \$13,210,857   |
| Expenditures During FY 18:             | \$10,389,728   | \$22,911,835    | \$13,281,799   |
| Per Capita Revenue:                    | \$600          | \$526           | \$513          |
| Per Capita Expenditures:               | \$600          | \$514           | \$503          |
| Revenues over (under) Expenditures:    | \$6,807        | \$393,018       | \$405,632      |
| Ratio of Fund Balance to Expenditures: | 47.06%         | 87.06%          | 86.92%         |
| Ending Fund Balance for FY 18:         | \$4,889,917    | \$18,299,890    | \$11,498,051   |
| Per Capita Ending Fund Balance:        | \$282          | \$449           | \$396          |

##### Equity

|                         | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-------------------------|----------------|-----------------|----------------|
| Total Reserved Funds:   | \$             | \$              | \$             |
| Total Unreserved Funds: | \$             | \$              | \$             |

##### Net Assets

|                                | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--------------------------------|----------------|-----------------|----------------|
| Total Restricted Net Assets:   | \$5,393,113    | \$13,005,760    | \$8,101,835    |
| Total Unrestricted Net Assets: | -\$1,127,568   | -\$72,400       | \$1,260,015    |

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

|                                   | <u>Amounts</u>     | <u>Averages</u>    | <u>Medians</u>   |
|-----------------------------------|--------------------|--------------------|------------------|
| Outstanding Debt for FY 18:       | <b>\$1,186,030</b> | <b>\$8,704,770</b> | <b>\$984,809</b> |
| Per Capita Debt:                  | <b>\$68</b>        | <b>\$110</b>       | <b>\$27</b>      |
| General Obligation Debt over EAV: | <b>0.12%</b>       | <b>0.21%</b>       | <b>0.00%</b>     |

#### Enterprise Funds

|   | <u>Amounts</u> | <u>Averages</u>    | <u>Medians</u> |
|---|----------------|--------------------|----------------|
| Beginning Retained Earnings for FY 18:            | \$             | <b>\$2,269,489</b> | \$             |
| Per Capita Beginning Retained Earnings for FY 18: | \$             | <b>\$34</b>        | \$             |
| Revenue Collected During FY 18:                   | \$             | <b>\$1,596,577</b> | \$             |
| Expenditures During FY 18:                        | \$             | <b>\$1,830,740</b> | \$             |
| Per Capita Revenue:                               | \$             | <b>\$37</b>        | \$             |
| Per Capita Expenditures:                          | \$             | <b>\$40</b>        | \$             |
| Operating Income (loss):                          | \$             | <b>-\$234,162</b>  | \$             |
| Ratio of Retained Earnings to Expenditures:       | <b>0.00%</b>   | <b>139.99%</b>     | <b>0.00%</b>   |
| Ending Retained Earnings for FY 17:               | \$             | <b>\$2,142,748</b> | \$             |
| Per Capita Ending Retained Earnings:              | \$             | <b>\$33</b>        | \$             |

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

COUNTIES: Population Less Than 10,000

#### Local Government Profile

|                               |                  |             |         |
|-------------------------------|------------------|-------------|---------|
| Unit Name:                    | Edwards County   |             |         |
| Unit Code:                    | 024/000/00       | County:     | Edwards |
| Fiscal Year End:              | 11/30/2018       |             |         |
| Accounting Method:            | Cash With Assets |             |         |
| Appropriation or Budget:      | \$3,650,000      |             |         |
| Equalized Assessed Valuation: | \$81,202,514     |             |         |
| Population:                   | 6,486            |             |         |
| Employees:                    |                  |             |         |
|                               | Full Time:       | 22          |         |
|                               | Part Time:       | 55          |         |
|                               | Salaries Paid:   | \$1,211,260 |         |

| Blended Component Units |
|-------------------------|
|                         |

#### Fiscal Indicators

##### General and Special Funds

|  | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--|----------------|-----------------|----------------|
| Beginning Fund Balance for FY 18:      | \$2,979,022    | \$5,018,057     | \$4,070,976    |
| Per Capita Beginning Fund Balance:     | \$459          | \$759           | \$663          |
| Revenue Collected During FY 18:        | \$2,220,306    | \$4,631,176     | \$4,067,137    |
| Expenditures During FY 18:             | \$2,776,844    | \$4,470,789     | \$4,214,059    |
| Per Capita Revenue:                    | \$342          | \$680           | \$608          |
| Per Capita Expenditures:               | \$428          | \$658           | \$637          |
| Revenues over (under) Expenditures:    | -\$556,538     | \$160,387       | \$131,215      |
| Ratio of Fund Balance to Expenditures: | 87.24%         | 118.40%         | 94.75%         |
| Ending Fund Balance for FY 18:         | \$2,422,484    | \$5,179,293     | \$4,532,766    |
| Per Capita Ending Fund Balance:        | \$373          | \$780           | \$660          |

##### Equity

|                         | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-------------------------|----------------|-----------------|----------------|
| Total Reserved Funds:   | \$             | \$              | \$             |
| Total Unreserved Funds: | \$2,422,484    | \$186,345       | \$             |

##### Net Assets

|                                | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--------------------------------|----------------|-----------------|----------------|
| Total Restricted Net Assets:   | \$             | \$3,206,895     | \$2,627,513    |
| Total Unrestricted Net Assets: | \$             | \$1,115,064     | \$1,124,198    |

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

|                                   | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-----------------------------------|----------------|-----------------|----------------|
| Outstanding Debt for FY 18:       | \$             | \$63,086        | \$15,000       |
| Per Capita Debt:                  | \$             | \$9             | \$3            |
| General Obligation Debt over EAV: | 0.00%          | 0.02%           | 0.00%          |

#### Enterprise Funds

|   | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|---|----------------|-----------------|----------------|
| Beginning Retained Earnings for FY 18:            | \$1,134,592    | \$241,379       | \$             |
| Per Capita Beginning Retained Earnings for FY 18: | \$175          | \$42            | \$             |
| Revenue Collected During FY 18:                   | \$141,861      | \$224,812       | \$             |
| Expenditures During FY 18:                        | \$859,876      | \$309,868       | \$             |
| Per Capita Revenue:                               | \$22           | \$43            | \$             |
| Per Capita Expenditures:                          | \$133          | \$56            | \$             |
| Operating Income (loss):                          | -\$718,015     | -\$85,055       | \$             |
| Ratio of Retained Earnings to Expenditures:       | 48.45%         | 52.97%          | 0.00%          |
| Ending Retained Earnings for FY 17:               | \$416,577      | \$156,323       | \$             |
| Per Capita Ending Retained Earnings:              | \$64           | \$28            | \$             |

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**COUNTIES: Population Between 10000 and 275,000**

#### Local Government Profile

|                                      |                  |                |           |
|--------------------------------------|------------------|----------------|-----------|
| <b>Unit Name:</b>                    | Effingham County |                |           |
| <b>Unit Code:</b>                    | 025/000/00       | <b>County:</b> | Effingham |
| <b>Fiscal Year End:</b>              | 11/30/2018       |                |           |
| <b>Accounting Method:</b>            | Cash With Assets |                |           |
| <b>Appropriation or Budget:</b>      | \$19,259,897     |                |           |
| <b>Equalized Assessed Valuation:</b> | \$798,646,134    |                |           |
| <b>Population:</b>                   | 34,242           |                |           |
| <b>Employees:</b>                    |                  |                |           |
| <b>Full Time:</b>                    | 151              |                |           |
| <b>Part Time:</b>                    | 42               |                |           |
| <b>Salaries Paid:</b>                | \$7,175,419      |                |           |

| Blended Component Units |
|-------------------------|
|                         |

#### Fiscal Indicators

##### General and Special Funds

|  | <u>Amounts</u>      | <u>Averages</u> | <u>Medians</u> |
|--|---------------------|-----------------|----------------|
| Beginning Fund Balance for FY 18:      | <b>\$10,653,737</b> | \$17,720,593    | \$11,384,074   |
| Per Capita Beginning Fund Balance:     | <b>\$311</b>        | \$435           | \$394          |
| Revenue Collected During FY 18:        | <b>\$17,143,543</b> | \$23,304,853    | \$13,210,857   |
| Expenditures During FY 18:             | <b>\$16,435,754</b> | \$22,911,835    | \$13,281,799   |
| Per Capita Revenue:                    | <b>\$501</b>        | \$526           | \$513          |
| Per Capita Expenditures:               | <b>\$480</b>        | \$514           | \$503          |
| Revenues over (under) Expenditures:    | <b>\$707,789</b>    | \$393,018       | \$405,632      |
| Ratio of Fund Balance to Expenditures: | <b>69.45%</b>       | 87.06%          | 86.92%         |
| Ending Fund Balance for FY 18:         | <b>\$11,414,306</b> | \$18,299,890    | \$11,498,051   |
| Per Capita Ending Fund Balance:        | <b>\$333</b>        | \$449           | \$396          |

##### Equity

|                         | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-------------------------|----------------|-----------------|----------------|
| Total Reserved Funds:   | \$             | \$              | \$             |
| Total Unreserved Funds: | \$             | \$              | \$             |

##### Net Assets

|                                | <u>Amounts</u>     | <u>Averages</u> | <u>Medians</u> |
|--------------------------------|--------------------|-----------------|----------------|
| Total Restricted Net Assets:   | <b>\$8,289,573</b> | \$13,005,760    | \$8,101,835    |
| Total Unrestricted Net Assets: | <b>\$3,124,733</b> | -\$72,400       | \$1,260,015    |

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

|                                   | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-----------------------------------|----------------|-----------------|----------------|
| Outstanding Debt for FY 18:       | \$             | \$8,704,770     | \$984,809      |
| Per Capita Debt:                  | \$             | \$110           | \$27           |
| General Obligation Debt over EAV: | 0.00%          | 0.21%           | 0.00%          |

#### Enterprise Funds

|   | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|---|----------------|-----------------|----------------|
| Beginning Retained Earnings for FY 18:            | \$             | \$2,269,489     | \$             |
| Per Capita Beginning Retained Earnings for FY 18: | \$             | \$34            | \$             |
| Revenue Collected During FY 18:                   | \$             | \$1,596,577     | \$             |
| Expenditures During FY 18:                        | \$             | \$1,830,740     | \$             |
| Per Capita Revenue:                               | \$             | \$37            | \$             |
| Per Capita Expenditures:                          | \$             | \$40            | \$             |
| Operating Income (loss):                          | \$             | -\$234,162      | \$             |
| Ratio of Retained Earnings to Expenditures:       | 0.00%          | 139.99%         | 0.00%          |
| Ending Retained Earnings for FY 17:               | \$             | \$2,142,748     | \$             |
| Per Capita Ending Retained Earnings:              | \$             | \$33            | \$             |

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**COUNTIES: Population Between 10000 and 275,000**

#### Local Government Profile

|                                      |                       |                |         |
|--------------------------------------|-----------------------|----------------|---------|
| <b>Unit Name:</b>                    | Fayette County        |                |         |
| <b>Unit Code:</b>                    | 026/000/00            | <b>County:</b> | Fayette |
| <b>Fiscal Year End:</b>              | 11/30/2018            |                |         |
| <b>Accounting Method:</b>            | Modified Accrual      |                |         |
| <b>Appropriation or Budget:</b>      | \$11,453,135          |                |         |
| <b>Equalized Assessed Valuation:</b> | \$236,552,463         |                |         |
| <b>Population:</b>                   | 21,416                |                |         |
| <b>Employees:</b>                    |                       |                |         |
|                                      | <b>Full Time:</b>     | 98             |         |
|                                      | <b>Part Time:</b>     | 64             |         |
|                                      | <b>Salaries Paid:</b> | \$4,876,314    |         |

| Blended Component Units |
|-------------------------|
|                         |

#### Fiscal Indicators

##### General and Special Funds

|  | <u>Amounts</u>      | <u>Averages</u> | <u>Medians</u> |
|--|---------------------|-----------------|----------------|
| Beginning Fund Balance for FY 18:      | <b>\$6,111,791</b>  | \$17,720,593    | \$11,384,074   |
| Per Capita Beginning Fund Balance:     | <b>\$285</b>        | \$435           | \$394          |
| Revenue Collected During FY 18:        | <b>\$10,422,587</b> | \$23,304,853    | \$13,210,857   |
| Expenditures During FY 18:             | <b>\$10,933,610</b> | \$22,911,835    | \$13,281,799   |
| Per Capita Revenue:                    | <b>\$487</b>        | \$526           | \$513          |
| Per Capita Expenditures:               | <b>\$511</b>        | \$514           | \$503          |
| Revenues over (under) Expenditures:    | <b>-\$511,023</b>   | \$393,018       | \$405,632      |
| Ratio of Fund Balance to Expenditures: | <b>50.82%</b>       | 87.06%          | 86.92%         |
| Ending Fund Balance for FY 18:         | <b>\$5,556,790</b>  | \$18,299,890    | \$11,498,051   |
| Per Capita Ending Fund Balance:        | <b>\$259</b>        | \$449           | \$396          |

##### Equity

|                         | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-------------------------|----------------|-----------------|----------------|
| Total Reserved Funds:   | \$             | \$              | \$             |
| Total Unreserved Funds: | \$             | \$              | \$             |

##### Net Assets

|                                | <u>Amounts</u>     | <u>Averages</u> | <u>Medians</u> |
|--------------------------------|--------------------|-----------------|----------------|
| Total Restricted Net Assets:   | <b>\$2,925,217</b> | \$13,005,760    | \$8,101,835    |
| Total Unrestricted Net Assets: | <b>\$1,149,072</b> | -\$72,400       | \$1,260,015    |

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

|                                   | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-----------------------------------|----------------|-----------------|----------------|
| Outstanding Debt for FY 18:       | \$             | \$8,704,770     | \$984,809      |
| Per Capita Debt:                  | \$             | \$110           | \$27           |
| General Obligation Debt over EAV: | 0.00%          | 0.21%           | 0.00%          |

#### Enterprise Funds

|   | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|---|----------------|-----------------|----------------|
| Beginning Retained Earnings for FY 18:            | \$             | \$2,269,489     | \$             |
| Per Capita Beginning Retained Earnings for FY 18: | \$             | \$34            | \$             |
| Revenue Collected During FY 18:                   | \$             | \$1,596,577     | \$             |
| Expenditures During FY 18:                        | \$             | \$1,830,740     | \$             |
| Per Capita Revenue:                               | \$             | \$37            | \$             |
| Per Capita Expenditures:                          | \$             | \$40            | \$             |
| Operating Income (loss):                          | \$             | -\$234,162      | \$             |
| Ratio of Retained Earnings to Expenditures:       | 0.00%          | 139.99%         | 0.00%          |
| Ending Retained Earnings for FY 17:               | \$             | \$2,142,748     | \$             |
| Per Capita Ending Retained Earnings:              | \$             | \$33            | \$             |



# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**COUNTIES: Population Between 10000 and 275,000**

#### Local Government Profile

|                                      |                  |                |      |
|--------------------------------------|------------------|----------------|------|
| <b>Unit Name:</b>                    | Ford County      |                |      |
| <b>Unit Code:</b>                    | 027/000/00       | <b>County:</b> | Ford |
| <b>Fiscal Year End:</b>              | 11/30/2018       |                |      |
| <b>Accounting Method:</b>            | Modified Accrual |                |      |
| <b>Appropriation or Budget:</b>      | \$50,256,172     |                |      |
| <b>Equalized Assessed Valuation:</b> | \$286,149,728    |                |      |
| <b>Population:</b>                   | 13,264           |                |      |
| <b>Employees:</b>                    |                  |                |      |
| <b>Full Time:</b>                    | 59               |                |      |
| <b>Part Time:</b>                    | 13               |                |      |
| <b>Salaries Paid:</b>                | \$2,944,333      |                |      |

#### Blended Component Units

Number Submitted = 1  
Public Building Commission

#### Fiscal Indicators

##### General and Special Funds

|  | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--|----------------|-----------------|----------------|
| Beginning Fund Balance for FY 18:      | \$7,627,939    | \$17,720,593    | \$11,384,074   |
| Per Capita Beginning Fund Balance:     | \$575          | \$435           | \$394          |
| Revenue Collected During FY 18:        | \$8,963,224    | \$23,304,853    | \$13,210,857   |
| Expenditures During FY 18:             | \$7,985,751    | \$22,911,835    | \$13,281,799   |
| Per Capita Revenue:                    | \$676          | \$526           | \$513          |
| Per Capita Expenditures:               | \$602          | \$514           | \$503          |
| Revenues over (under) Expenditures:    | \$977,473      | \$393,018       | \$405,632      |
| Ratio of Fund Balance to Expenditures: | 111.60%        | 87.06%          | 86.92%         |
| Ending Fund Balance for FY 18:         | \$8,912,349    | \$18,299,890    | \$11,498,051   |
| Per Capita Ending Fund Balance:        | \$672          | \$449           | \$396          |

##### Equity

|                         | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-------------------------|----------------|-----------------|----------------|
| Total Reserved Funds:   | \$             | \$              | \$             |
| Total Unreserved Funds: | \$             | \$              | \$             |

##### Net Assets

|                                | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--------------------------------|----------------|-----------------|----------------|
| Total Restricted Net Assets:   | \$8,225,945    | \$13,005,760    | \$8,101,835    |
| Total Unrestricted Net Assets: | \$890,117      | -\$72,400       | \$1,260,015    |

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

|                                   | <u>Amounts</u>     | <u>Averages</u> | <u>Medians</u> |
|-----------------------------------|--------------------|-----------------|----------------|
| Outstanding Debt for FY 18:       | <b>\$1,038,372</b> | \$8,704,770     | \$984,809      |
| Per Capita Debt:                  | <b>\$78</b>        | \$110           | \$27           |
| General Obligation Debt over EAV: | <b>0.00%</b>       | 0.21%           | 0.00%          |

#### Enterprise Funds

|   | <u>Amounts</u>   | <u>Averages</u> | <u>Medians</u> |
|---|------------------|-----------------|----------------|
| Beginning Retained Earnings for FY 18:            | <b>\$531.187</b> | \$2,269,489     | \$             |
| Per Capita Beginning Retained Earnings for FY 18: | <b>\$40</b>      | \$34            | \$             |
| Revenue Collected During FY 18:                   | <b>\$111.784</b> | \$1,596,577     | \$             |
| Expenditures During FY 18:                        | <b>\$8.140</b>   | \$1,830,740     | \$             |
| Per Capita Revenue:                               | <b>\$8</b>       | \$37            | \$             |
| Per Capita Expenditures:                          | <b>\$1</b>       | \$40            | \$             |
| Operating Income (loss):                          | <b>\$103.644</b> | -\$234,162      | \$             |
| Ratio of Retained Earnings to Expenditures:       | <b>6570.41%</b>  | 139.99%         | 0.00%          |
| Ending Retained Earnings for FY 17:               | <b>\$534.831</b> | \$2,142,748     | \$             |
| Per Capita Ending Retained Earnings:              | <b>\$40</b>      | \$33            | \$             |

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**COUNTIES: Population Between 10000 and 275,000**

#### Local Government Profile

|                                      |                  |                |          |
|--------------------------------------|------------------|----------------|----------|
| <b>Unit Name:</b>                    | Franklin County  |                |          |
| <b>Unit Code:</b>                    | 028/000/00       | <b>County:</b> | Franklin |
| <b>Fiscal Year End:</b>              | 11/30/2018       |                |          |
| <b>Accounting Method:</b>            | Modified Accrual |                |          |
| <b>Appropriation or Budget:</b>      | \$21,140,112     |                |          |
| <b>Equalized Assessed Valuation:</b> | \$356,154,390    |                |          |
| <b>Population:</b>                   | 39,156           |                |          |
| <b>Employees:</b>                    |                  |                |          |
| <b>Full Time:</b>                    | 169              |                |          |
| <b>Part Time:</b>                    | 32               |                |          |
| <b>Salaries Paid:</b>                | \$7,951,972      |                |          |

| Blended Component Units |
|-------------------------|
|                         |

#### Fiscal Indicators

##### General and Special Funds

|  | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--|----------------|-----------------|----------------|
| Beginning Fund Balance for FY 18:      | \$8,091,256    | \$17,720,593    | \$11,384,074   |
| Per Capita Beginning Fund Balance:     | \$207          | \$435           | \$394          |
| Revenue Collected During FY 18:        | \$16,501,719   | \$23,304,853    | \$13,210,857   |
| Expenditures During FY 18:             | \$16,901,478   | \$22,911,835    | \$13,281,799   |
| Per Capita Revenue:                    | \$421          | \$526           | \$513          |
| Per Capita Expenditures:               | \$432          | \$514           | \$503          |
| Revenues over (under) Expenditures:    | -\$399,759     | \$393,018       | \$405,632      |
| Ratio of Fund Balance to Expenditures: | 45.51%         | 87.06%          | 86.92%         |
| Ending Fund Balance for FY 18:         | \$7,691,497    | \$18,299,890    | \$11,498,051   |
| Per Capita Ending Fund Balance:        | \$196          | \$449           | \$396          |

##### Equity

|                         | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-------------------------|----------------|-----------------|----------------|
| Total Reserved Funds:   | \$             | \$              | \$             |
| Total Unreserved Funds: | \$             | \$              | \$             |

##### Net Assets

|                                | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--------------------------------|----------------|-----------------|----------------|
| Total Restricted Net Assets:   | \$3,408,415    | \$13,005,760    | \$8,101,835    |
| Total Unrestricted Net Assets: | -\$813,411     | -\$72,400       | \$1,260,015    |

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

|                                   | <u>Amounts</u>     | <u>Averages</u>    | <u>Medians</u>   |
|-----------------------------------|--------------------|--------------------|------------------|
| Outstanding Debt for FY 18:       | <b>\$2,521,272</b> | <b>\$8,704,770</b> | <b>\$984,809</b> |
| Per Capita Debt:                  | <b>\$64</b>        | <b>\$110</b>       | <b>\$27</b>      |
| General Obligation Debt over EAV: | <b>0.00%</b>       | <b>0.21%</b>       | <b>0.00%</b>     |

#### Enterprise Funds

|   | <u>Amounts</u> | <u>Averages</u>    | <u>Medians</u> |
|---|----------------|--------------------|----------------|
| Beginning Retained Earnings for FY 18:            | \$             | <b>\$2,269,489</b> | \$             |
| Per Capita Beginning Retained Earnings for FY 18: | \$             | <b>\$34</b>        | \$             |
| Revenue Collected During FY 18:                   | \$             | <b>\$1,596,577</b> | \$             |
| Expenditures During FY 18:                        | \$             | <b>\$1,830,740</b> | \$             |
| Per Capita Revenue:                               | \$             | <b>\$37</b>        | \$             |
| Per Capita Expenditures:                          | \$             | <b>\$40</b>        | \$             |
| Operating Income (loss):                          | \$             | <b>-\$234,162</b>  | \$             |
| Ratio of Retained Earnings to Expenditures:       | <b>0.00%</b>   | <b>139.99%</b>     | <b>0.00%</b>   |
| Ending Retained Earnings for FY 17:               | \$             | <b>\$2,142,748</b> | \$             |
| Per Capita Ending Retained Earnings:              | \$             | <b>\$33</b>        | \$             |

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**COUNTIES: Population Between 10000 and 275,000**

#### Local Government Profile

|                                      |                  |                |        |
|--------------------------------------|------------------|----------------|--------|
| <b>Unit Name:</b>                    | Fulton County    |                |        |
| <b>Unit Code:</b>                    | 029/000/00       | <b>County:</b> | Fulton |
| <b>Fiscal Year End:</b>              | 11/30/2018       |                |        |
| <b>Accounting Method:</b>            | Modified Accrual |                |        |
| <b>Appropriation or Budget:</b>      | \$35,277,919     |                |        |
| <b>Equalized Assessed Valuation:</b> | \$501,236,724    |                |        |
| <b>Population:</b>                   | 34,844           |                |        |
| <b>Employees:</b>                    |                  |                |        |
| <b>Full Time:</b>                    | 212              |                |        |
| <b>Part Time:</b>                    | 30               |                |        |
| <b>Salaries Paid:</b>                | \$8,944,761      |                |        |

| Blended Component Units |
|-------------------------|
|                         |

#### Fiscal Indicators

##### General and Special Funds

|  | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--|----------------|-----------------|----------------|
| Beginning Fund Balance for FY 18:      | \$14,534,522   | \$17,720,593    | \$11,384,074   |
| Per Capita Beginning Fund Balance:     | \$417          | \$435           | \$394          |
| Revenue Collected During FY 18:        | \$19,086,264   | \$23,304,853    | \$13,210,857   |
| Expenditures During FY 18:             | \$17,655,249   | \$22,911,835    | \$13,281,799   |
| Per Capita Revenue:                    | \$548          | \$526           | \$513          |
| Per Capita Expenditures:               | \$507          | \$514           | \$503          |
| Revenues over (under) Expenditures:    | \$1,431,015    | \$393,018       | \$405,632      |
| Ratio of Fund Balance to Expenditures: | 91.48%         | 87.06%          | 86.92%         |
| Ending Fund Balance for FY 18:         | \$16,151,176   | \$18,299,890    | \$11,498,051   |
| Per Capita Ending Fund Balance:        | \$464          | \$449           | \$396          |

##### Equity

|                         | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-------------------------|----------------|-----------------|----------------|
| Total Reserved Funds:   | \$             | \$              | \$             |
| Total Unreserved Funds: | \$             | \$              | \$             |

##### Net Assets

|                                | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--------------------------------|----------------|-----------------|----------------|
| Total Restricted Net Assets:   | \$9,789,649    | \$13,005,760    | \$8,101,835    |
| Total Unrestricted Net Assets: | -\$19,528,853  | -\$72,400       | \$1,260,015    |

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

|                                   | <u>Amounts</u>     | <u>Averages</u>    | <u>Medians</u>   |
|-----------------------------------|--------------------|--------------------|------------------|
| Outstanding Debt for FY 18:       | <b>\$2,154,793</b> | <b>\$8,704,770</b> | <b>\$984,809</b> |
| Per Capita Debt:                  | <b>\$62</b>        | <b>\$110</b>       | <b>\$27</b>      |
| General Obligation Debt over EAV: | <b>0.00%</b>       | <b>0.21%</b>       | <b>0.00%</b>     |

#### Enterprise Funds

|   | <u>Amounts</u>     | <u>Averages</u>    | <u>Medians</u> |
|---|--------------------|--------------------|----------------|
| Beginning Retained Earnings for FY 18:            | <b>\$2,306.121</b> | <b>\$2,269,489</b> | <b>\$</b>      |
| Per Capita Beginning Retained Earnings for FY 18: | <b>\$66</b>        | <b>\$34</b>        | <b>\$</b>      |
| Revenue Collected During FY 18:                   | <b>\$3,283.828</b> | <b>\$1,596,577</b> | <b>\$</b>      |
| Expenditures During FY 18:                        | <b>\$3,828.155</b> | <b>\$1,830,740</b> | <b>\$</b>      |
| Per Capita Revenue:                               | <b>\$94</b>        | <b>\$37</b>        | <b>\$</b>      |
| Per Capita Expenditures:                          | <b>\$110</b>       | <b>\$40</b>        | <b>\$</b>      |
| Operating Income (loss):                          | <b>-\$544.327</b>  | <b>-\$234,162</b>  | <b>\$</b>      |
| Ratio of Retained Earnings to Expenditures:       | <b>58.06%</b>      | <b>139.99%</b>     | <b>0.00%</b>   |
| Ending Retained Earnings for FY 17:               | <b>\$2,222.782</b> | <b>\$2,142,748</b> | <b>\$</b>      |
| Per Capita Ending Retained Earnings:              | <b>\$64</b>        | <b>\$33</b>        | <b>\$</b>      |